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JAN 1 3 2016
AZ CORP COMM
Director Utilities

0000167899

Dateland Public Service Co.,Inc.
P.O. Box 3011
Dateland. AZ 85333
928-257-2255

RECEIVED
2016 JAN 12 P 12: 24
AZ CORP COMMISSION
DOCKET CONTROL

ORIGINAL

August 3, 2015

Arizona Corporation Commission
DOCKETED
JAN 1 2 2016
DOCKETED BY

Arizona Corporation Commission
1200 West Washington Street
Phoenix, AZ 85007

Attn: Docket Control

RE: DOCKET NO. W-02027A-13-0470
Decision No. 74784

This letter is being sent in response to the ACC staff proposed and recommended changes.

Per Item 9 (page 18) response

* "Shall obtain qualified assistance to create an accounting system in compliance with NARUC Uniform System of Accounts, which shall include a general ledger, a journal and financial statements, an inventory of plant, and the depreciation and amortization schedules adopted in this Decision, and shall File with Docket Control, as a compliance item in this docket, within 180 days of the effective date of this Decision, a report detailing steps taken to implement the accounting system."

* DPSC is filing paperwork to complete our compliance issue shown in the above paragraph.

* Attached is a one (1) month (March) breakdown of our booking system which includes; Itemized Categories, Itemized Payees, and an Income/Expense Comparison by Category. Also included in this packet is a copy of the plant inventory and a copy of the depreciation schedule , both which were filed in our annual ACC report.

Sincerely,

Linda Stevens, Operation Manager

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AZ CORP COMM
Director Utilities

Itemized Categories - Mar 2015

3/1/2015 through 3/31/2015 (Cash Basis)

Date	Account	Num		Description	Memo	Tag	Clr	Amount
INCOME								**42,215.89**
Income -USDA								**35,417.67**
Other								**35,417.67**
Interest & Dividend(419)								**0.82**
Metered Water(461)								**6,797.40**
EXPENSES								**-44,146.91**
Auto & Transport								**-91.50**
Gas & Fuel								**-91.50**
Chemicals -618								**-28.64**
3/2/2015	Petty Cash			Smart & Final	vinegar			-12.45
3/14/2015	Petty Cash			Walmart	vinegar			-16.19
Insurance (Business)								**-2,148.00**
3/23/2015	Checking	2766		Hester Heitel ...	annual Insur...			-2,148.00
Misc. Expense USDA								**-35,505.17**
3/13/2015	Checking	2757		Hunt Law Fir...	USDA advis...			-87.50
3/16/2015	Checking	2760		JRP Construc...	Maintenance...			-16,563.96
3/16/2015	Checking	2761		JRP Construc...	Maintenance...			-17,517.27
3/16/2015	Checking	2762		PACE	engineering f...			-1,336.44
Office Expense - USDA								**-200.00**
3/16/2015	Checking	2763	S	Wise Water ...				-200.00
Office Expenses (Business)								**-275.37**
3/13/2015	Checking	2758		Sprint	cell phones			-127.90
3/16/2015	Checking	2759		AZ811				-25.00
3/16/2015	Checking	2763	S	Wise Water ...				-30.00
3/16/2015	Checking	2765		TDS	security syst...			-33.14
3/4/2015	Petty Cash			The UPS Store	water samples			-9.33
3/6/2015	Petty Cash			Carol Rivera	Office help			-50.00
Outside Services(630)								**-3,283.33**
3/16/2015	Checking	2763	S	Wise Water ...				-2,083.33
3/16/2015	Checking	2764		Linda Stevens	1/2 of Febru...			-500.00
3/6/2015	Petty Cash		S	John Chudy				-200.00
3/16/2015	Petty Cash			Linda Stevens	1/2 of Febru...			-500.00
Outside Services-USDA								**-720.00**
3/16/2015	Checking	2763	S	Wise Water ...	Michelle			-100.00
					Don			-400.00
3/6/2015	Petty Cash			Leroy Lane	USDA/ Wise...			-220.00

Itemized Categories - Mar 2015

3/1/2015 through 3/31/2015 (Cash Basis)

Date	Account	Num		Description	Memo	Tag	Clr	Amount
INCOME								**42,215.89**
Income -USDA								**35,417.67**
Other								**35,417.67**
Interest & Dividend(419)								**0.82**
Metered Water(461)								**6,797.40**
EXPENSES								**-44,146.91**
Auto & Transport								**-91.50**
Gas & Fuel								**-91.50**
Chemicals -618								**-28.64**
3/2/2015	Petty Cash			Smart & Final	vinegar			-12.45
3/14/2015	Petty Cash			Walmart	vinegar			-16.19
Insurance (Business)								**-2,148.00**
3/23/2015	Checking	2766		Hester Heitel ...	annual Insur...			-2,148.00
Misc. Expense USDA								**-35,505.17**
3/13/2015	Checking	2757		Hunt Law Fir...	USDA advis...			-87.50
3/16/2015	Checking	2760		JRP Construc...	Maintenance...			-16,563.96
3/16/2015	Checking	2761		JRP Construc...	Maintenance...			-17,517.27
3/16/2015	Checking	2762		PACE	engineering f...			-1,336.44
Office Expense - USDA								**-200.00**
3/16/2015	Checking	2763	S	Wise Water ...				-200.00
Office Expenses (Business)								**-275.37**
3/13/2015	Checking	2758		Sprint	cell phones			-127.90
3/16/2015	Checking	2759		AZ811				-25.00
3/16/2015	Checking	2763	S	Wise Water ...				-30.00
3/16/2015	Checking	2765		TDS	security syst...			-33.14
3/4/2015	Petty Cash			The UPS Store	water samples			-9.33
3/6/2015	Petty Cash			Carol Rivera	Office help			-50.00
Outside Services(630)								**-3,283.33**
3/16/2015	Checking	2763	S	Wise Water ...				-2,083.33
3/16/2015	Checking	2764		Linda Stevens	1/2 of Febru...			-500.00
3/6/2015	Petty Cash		S	John Chudy				-200.00
3/16/2015	Petty Cash			Linda Stevens	1/2 of Febru...			-500.00
Outside Services-USDA								**-720.00**
3/16/2015	Checking	2763	S	Wise Water ...	Michelle			-100.00
					Don			-400.00
3/6/2015	Petty Cash			Leroy Lane	USDA/ Wise...			-220.00

Itemized Categories - Mar 2015

3/1/2015 through 3/31/2015 (Cash Basis)

Date	Account	Num	Description	Memo	Tag	Clr	Amount
Repairs & Maintenance(620)							**-1,518.53**
3/30/2015	Checking	2767	Quantum	Tech support			-1,324.88
3/2/2015	Petty Cash		C-A-L Ranch ...	generator oil...			-63.65
3/6/2015	Petty Cash	S	John Chudy				-5.00
3/24/2015	Petty Cash		New 2 U	Shelving for ...			-125.00
Taxes Other (408)							**-376.37**
3/6/2015	Checking	2756	AZ Dept. Of R...	February ta...			-376.37
TRANSFERS							**0.00**
Checking							**-3,000.00**
3/16/2015	Savings		National Bank...	transfer from...			-3,000.00
Savings							**3,000.00**
3/16/2015	Checking	TXFR	National Bank...	transfer from...			3,000.00
				OVERALL TOTAL			**-1,931.02**

Itemized Payees - Mar 2015

3/1/2015 through 3/31/2015 (Cash Basis)

Date	Account	Num	Category	Tag	Memo	Clr	Amount
INCOME							**42,215.89**
Customer Payment							**1,888.05**
3/1/2015	Petty Cash		Metered Wate...		Salvador Dias		63.00
3/1/2015	Petty Cash		Metered Wate...		Silvestre Ro...		217.17
3/3/2015	Petty Cash		Metered Wate...		Maria Castro		66.50
3/3/2015	Petty Cash		Metered Wate...		Jose Zamora		62.73
3/3/2015	Petty Cash		Metered Wate...		Mary Lopez		40.00
3/3/2015	Petty Cash		Metered Wate...		Gricelda Basu		45.00
3/5/2015	Petty Cash		Metered Wate...		Sharon Greer		60.00
3/5/2015	Petty Cash		Metered Wate...		Mila Gavilan...		100.00
3/5/2015	Petty Cash		Metered Wate...		Ismael Hern...		50.00
3/9/2015	Petty Cash		Metered Wate...		Hernandez L...		40.00
3/9/2015	Petty Cash		Metered Wate...		William Wes...		51.74
3/9/2015	Petty Cash		Metered Wate...		John Catron		48.41
3/11/2015	Petty Cash		Metered Wate...		Mike Rodriq...		20.00
3/12/2015	Petty Cash		Metered Wate...		Brenda Gentry		139.23
3/12/2015	Petty Cash		Metered Wate...		Leslie Fuller		92.00
3/12/2015	Petty Cash		Metered Wate...		Laura Roll		48.41
3/16/2015	Petty Cash		Metered Wate...		Candelario ...		60.92
3/16/2015	Petty Cash		Metered Wate...		Elizabeth On...		45.09
3/20/2015	Petty Cash		Metered Wate...		Graciela Nu...		24.30
3/20/2015	Petty Cash		Metered Wate...		Grecelda Basu		45.00
3/20/2015	Petty Cash		Metered Wate...		Tom Buckley		42.94
3/20/2015	Petty Cash		Metered Wate...		Karen Torres		100.00
3/23/2015	Petty Cash		Metered Wate...		Tina Lopez		20.00
3/25/2015	Petty Cash		Metered Wate...		Mary Lopez		35.00
3/25/2015	Petty Cash		Metered Wate...		Jose Zamora		63.00
3/25/2015	Petty Cash		Metered Wate...		Ismael Hern...		75.00
3/27/2015	Petty Cash		Metered Wate...		Silvestre Ro...		137.84
3/27/2015	Petty Cash		Metered Wate...		Salvador Dias		64.77
3/30/2015	Petty Cash		Metered Wate...		Tina Lopez		30.00
Deposit							**4,909.35**
3/3/2015	Checking	DEP	Metered Wate...				110.58
3/6/2015	Checking	DEP	Metered Wate...				457.07
3/10/2015	Checking	DEP	Metered Wate...				486.09
3/16/2015	Checking	DEP	Metered Wate...				1,527.90
3/19/2015	Checking	DEP	Metered Wate...				514.01

Itemized Payees - Mar 2015

3/1/2015 through 3/31/2015 (Cash Basis)

Date	Account	Num	Category	Tag	Memo	Clr	Amount
3/23/2015	Checking	DEP	Metered Wate...				1,134.14
3/27/2015	Checking	DEP	Metered Wate...				512.26
3/31/2015	Checking	DEP	Metered Wate...				167.30
National Bank							**0.82**
3/31/2015	Savings		Interest & Divi...		Interest		0.82
USDA							**35,417.67**
3/16/2015	Checking	DEP	Income -USD...		grant monies		35,417.67
EXPENSES							**-44,146.91**
AZ Dept. Of Rev							**-376.37**
3/6/2015	Checking	2756	Taxes Other (...		February ta...		-376.37
AZ811							**-25.00**
3/16/2015	Checking	2759	Office Expens...				-25.00
C-A-L Ranch Store							**-63.65**
3/2/2015	Petty Cash		Repairs & Mai...		generator oil...		-63.65
Carol Rivera							**-50.00**
3/6/2015	Petty Cash		Office Expens...		Office help		-50.00
Dateland Travel Center							**-91.50**
3/14/2015	Petty Cash		Auto & Trans...		fuel		-53.50
3/26/2015	Petty Cash		Auto & Trans...		fuel		-38.00
Hester Heitel & Assoc.							**-2,148.00**
3/23/2015	Checking	2766	Insurance (Bu...		annual Insur...		-2,148.00
Hunt Law Firm, LTD							**-87.50**
3/13/2015	Checking	2757	Misc. Expens...		USDA advis...		-87.50
John Chudy							**-205.00**
3/6/2015	Petty Cash	S	--Split--		Meter readin...		-205.00
JRP Construction							**-34,081.23**
3/16/2015	Checking	2760	Misc. Expens...		Maintenance...		-16,563.96
3/16/2015	Checking	2761	Misc. Expens...		Maintenance...		-17,517.27
Leroy Lane							**-220.00**
3/6/2015	Petty Cash		Outside Servi...		USDA/ Wise...		-220.00
Linda Stevens							**-1,000.00**
3/16/2015	Checking	2764	Outside Servi...		1/2 of Febru...		-500.00
3/16/2015	Petty Cash		Outside Servi...		1/2 of Febru...		-500.00
New 2 U							**-125.00**
3/24/2015	Petty Cash		Repairs & Mai...		Shelving for ...		-125.00
PACE							**-1,336.44**
3/16/2015	Checking	2762	Misc. Expens...		engineering f...		-1,336.44

Itemized Payees - Mar 2015

3/1/2015 through 3/31/2015 (Cash Basis)

Date	Account	Num	Category	Tag	Memo	Clr	Amount
Quantum							**-1,324.88**
3/30/2015	Checking	2767	Repairs & Mai...		Tech support		-1,324.88
Smart & Final							**-12.45**
3/2/2015	Petty Cash		Chemicals -618		vinegar		-12.45
Sprint							**-127.90**
3/13/2015	Checking	2758	Office Expens...		cell phones		-127.90
TDS							**-33.14**
3/16/2015	Checking	2765	Office Expens...		security syst...		-33.14
The UPS Store							**-9.33**
3/4/2015	Petty Cash		Office Expens...		water samples		-9.33
Walmart							**-16.19**
3/14/2015	Petty Cash		Chemicals -618		vinegar		-16.19
Wise Water Ways							**-2,813.33**
3/16/2015	Checking	2763	S --Split--		Don and Mic...		-2,813.33
TRANSFERS							**0.00**
National Bank-Savings							**0.00**
3/16/2015	Checking	TXFR	Savings		transfer from...		3,000.00
3/16/2015	Savings		Checking		transfer from...		-3,000.00
				OVERALL TOTAL			**-1,931.02**

Income/Expense Comparison by Category - Mar 2015

3/1/2014 through 3/31/2015 (Cash Basis)

Category	3/1/2014-3/31/2014	3/1/2015-3/31/2015	Amount Difference
INCOME			
Advances in Aid Contruction(252)	1,350.00	0.00	-1,350.00
Income -USDA			
Other	0.00	35,417.67	35,417.67
TOTAL Income -USDA	0.00	35,417.67	35,417.67
Interest & Dividend(419)	1.28	0.82	-0.46
Metered Water(461)	4,136.88	6,797.40	2,660.52
Other Revenue	1,181.64	0.00	-1,181.64
TOTAL INCOME	**6,669.80**	**42,215.89**	**35,546.09**
EXPENSES			
Auto & Transport			
Gas & Fuel	345.62	91.50	254.12
TOTAL Auto & Transport	345.62	91.50	254.12
Chemicals -618	0.00	28.64	-28.64
Insurance (Business)	0.00	2,148.00	-2,148.00
Misc. Expense (Business)	224.80	0.00	224.80
Misc. Expense USDA	0.00	35,505.17	-35,505.17
Misc. Expense(675)	318.26	0.00	318.26
Office Expense - USDA	0.00	200.00	-200.00
Office Expenses (Business)	297.93	275.37	22.56
Outside Services(630)	5,976.79	3,283.33	2,693.46
Outside Services-USDA	0.00	720.00	-720.00
Purchased Power (APS) (615)	9.36	0.00	9.36
Repairs & Maintenance(620)	1,261.79	1,518.53	-256.74
Taxes Other (408)	237.60	376.37	-138.77
Water Testing(635)	40.00	0.00	40.00
TOTAL EXPENSES	**8,712.15**	**44,146.91**	**-35,434.76**
OVERALL TOTAL	**-2,042.35**	**-1,931.02**	**111.33**

COMPANY NAME Dateland Public Service Co., Inc.

UTILITY PLANT IN SERVICE

Acct. No.	DESCRIPTION	Original Cost (OC)	Accumulated Depreciation (AD)	O.C.L.D. (OC less AI
301	Organization	147		147
302	Franchises			
303	Land and Land Rights			
304	Structures and Improvements	3,600	119.88	3480.12
307	Wells and Springs	2,040	67.93	1972.0
311	Pumping Equipment	25,580	3197.50	22,382.5
320	Water Treatment Equipment			
320.1	Water Treatment Plants	(5,762)	-0-	-0-
320.2	Solution Chemical Feeders	13,400	2680.00	10,720.0
330	Distribution Reservoirs and Standpipes	5,904	131.06	5,772.9
330.1	Storage Tanks	1,643	82.15	1560.8
330.2	Pressure Tanks	525	10.50	514.50
331	Transmission and Distribution Mains	73,421	2444.92	70,976.
333	Services	13,535	450.72	13,084.
334	Meters and Meter Installations	12,588	1048.58	11539.4
335	Hydrants			
336	Backflow Prevention Devices			
339	Other Plant and Misc. Equipment	2,082	138.87	1943.13
340	Office Furniture and Equipment	142	9.47	132.53
340.1	Computers & Software	9,000	1800.00	7200.00
341	Transportation Equipment	389	77.80	311.20
343	Tools, Shop and Garage Equipment	413	20.65	392.35
344	Laboratory Equipment			
345	Power Operated Equipment	879	43.95	835.05
346	Communication Equipment			
347	Miscellaneous Equipment	550	55.00	495.0
348	Other Tangible Plant	22,953	1147.65	21805.3
	TOTALS	183029.00	(13,526.63) *	175264.

* LESS ERROR 320.1 (5,762)

This amount goes on the Balance Sheet Acct. No. 108

COMPANY NAME Dateland Public Service Co., Inc.

WATER UTILITY CALCULATION OF DEPRECIATION EXPENSE FOR CURRENT YEAR

Acct. No.	DESCRIPTION	Original Cost (1)	Depreciation Percentage (2)	Depreciation Expense (1 x 2)
301	Organization	147		
302	Franchises			
303	Land and Land Rights			
304	Structures and Improvements	3,600	3.33	119.88
307	Wells and Springs	2,040	3.33	67.93
311	Pumping Equipment	25,580	12.5	3197.50
320	Water Treatment Equipment			
320.1	Water Treatment Plants	(5,762)	3.33	0
320.2	Solution Chemical Feeders	13,400	20.00	2680.00
330	Distribution Reservoirs and Standpipes	5,904	2.22	131.06
330.1	Storage Tanks	1,643	5.00	82.15
330.2	Pressure Tanks	525	2.00	10.50
331	Transmission and Distribution Mains	73,421	3.33	2444.92
333	Services	13,535	3.33	450.72
334	Meters and Meter Installations	12,588	8.33	1048.58
335	Hydrants			
336	Backflow Prevention Devices			
339	Other Plant and Misc. Equipment	2,082	6.67	138.87
340	Office Furniture and Equipment	142	6.67	9.47
340.1	Computers & Software	9,000	20.00	1800.00
341	Transportation Equipment	389	20.00	77.80
343	Tools, Shop and Garage Equipment	413	5.00	20.65
344	Laboratory Equipment			
345	Power Operated Equipment	879	5.00	43.95
346	Communication Equipment			
347	Miscellaneous Equipment	550	10.00	55.00
348	Other Tangible Plant	22,953	5.00	1147.65

Accumulated depreciation adjustment used by ACC
Schedule JLK-2 DO-W-02027A-13-0470 - See Attached